

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF NEBRASKA**

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In re: )  
SPECIALTY RETAIL SHOPS HOLDING ) Chapter 11  
CORP., *et al.*,<sup>1</sup> )  
Post-Effective Date Debtors. )  
 ) Case No.: 19-80064-TLS  
 ) (Jointly Administered)  
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**STIPULATION RESOLVING PROOF OF CLAIM NO. 2701  
FILED BY DOUGLAS COUNTY TREASURER**

Specialty Retail Shops Holding Corp. and its debtor affiliates in the above-captioned chapter 11 cases (collectively, the “Post-Effective Date Debtors”), by and through META Advisors, Inc., in its capacity as Plan Administrator (the “Plan Administrator”) of the Post-Effective Date Debtors and Douglas County Treasurer (“Douglas County,” and collectively with the Post-Effective Date Debtors, the “Parties”) file this stipulation (“Stipulation”) upon agreement of the Parties and, based on the following recitals, stipulate as follows:

**RECITALS**

**WHEREAS**, on January 16, 2019 (the “Petition Date”), Specialty Retail Shops Holding Corp. and certain of its affiliates, (collectively, the “Debtors”), each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code.

**WHEREAS**, on June 11, 2019, the United States Bankruptcy Court for the District of

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<sup>1</sup> The Post-Effective Date Debtors in these chapter 11 cases, along with the last four digits of each Post-Effective Date Debtor’s federal tax identification number, are: Specialty Retail Shops Holding Corp. (0029); Pamida Stores Operating Co., LLC (6157); Pamida Transportation LLC (4219); Penn-Daniels, LLC (0040); Place’s Associates’ Expansion, LLC (7526); Retained R/E SPE, LLC (6679); Shopko Finance, LLC (1152); ShopKo Gift Card Co., LLC (2161); ShopKo Holding Company, LLC (0171); ShopKo Institutional Care Services Co., LLC (7112); ShopKo Optical Manufacturing, LLC (6346); ShopKo Properties, LLC (0865); ShopKo Stores Operating Co., LLC (6109); SVS Trucking, LLC (0592).

Nebraska (“Court”) confirmed the *Third Amended Joint Chapter 11 Plan of Specialty Retail Shops Holding Corp. and Its Debtor Affiliates* (the “Plan”), as approved by the *Order Confirming the Third Amended Joint Chapter 11 Plan of Specialty Retail Shops Holding Corp. and Its Debtor Affiliates* [Docket No. 1557].

**WHEREAS**, the effective date of the Plan occurred on March 4, 2022 [Docket No. 2587] (the “Effective Date”). On the Effective Date, the Plan Administrator came into existence.

**WHEREAS**, on December 27, 2019, Douglas County filed its proof of claim against the Debtors asserting an administrative claim in the amount of \$3,948.68 as Kroll Claim Number 3034 and Court Claim Number 2701 (“Claim 2701”) on the official claims register (the “Claims Register”) and has not transferred, encumbered, or assigned its interest in such claim.

**WHEREAS**, on March 11, 2025, the Plan Administrator filed *Plan Administrator’s Eighth Omnibus Objection to Certain Claims(Claims to be Reclassified, Unliquidated Claims, Claims to be Reduced, Claims Without Support, Claims With No Basis, Satisfied Claims, 503(B)(9) Claims, Duplicate Claims, and Late Claims)* [Docket No. 2958] objecting to, among other claims, satisfied claims.

**WHEREAS**, on March 27, 2025, the Douglas County filed *Creditor Douglas County, Nebraska’s Resistance to Plan Administrator’s Eighth Omnibus Objection to Certain Claims (Claims to be Reclassified, Unliquidated Claims, Claims to be Reduced, Claims Without Support, Claims With No Basis, Satisfied Claims, 503(B)(9) Claims, Duplicate Claims, and Late Claims)* [Docket No. 2962] with the Court, indicating that Claim 2701 has not been satisfied and the total amount due is \$3,948.68, plus interest accruing daily at 14% per annum.

After discussions and negotiations, and in the interests of efficiency, the Parties have agreed to resolve their disputes as set forth below:

**STIPULATION**

IT IS HEREBY STIPULATED AND THE PARTIES AGREE:

1. Claim No. 2701 shall be allowed as an administrative claim in the amount of \$3,948.68.
2. Douglas County agrees to waive any amounts above the allowed amount herein and agrees not to amend Claim No. 2701.
3. Each of the Parties hereto consents to the jurisdiction of the Court to adjudicate any and all disputes arising under or relating to this Stipulation.
4. This Stipulation shall be binding upon the Parties thereto and any of their successors, representatives, and/or assigns.
5. Each of the Parties hereto represents and warrants that it is duly authorized to enter into and be bound by this Stipulation.
6. This Stipulation may be executed in multiple counter parts, any of which may be transmitted by facsimile or electronic mail, and each of which will be deemed an original, but all of which together will constitute one instrument.
7. Notwithstanding any applicability of any of the Federal Rules of Bankruptcy Procedure, the terms and conditions of this Stipulation shall be immediately effective and enforceable upon its entry.
8. The Court retains exclusive jurisdiction to resolve any dispute arising from or related to the interpretation or enforcement of this Stipulation.

Dated: April 8, 2025

JOHN W. EWING JR.,  
DOUGLAS COUNTY TREASURER,

/s/ Landon L. Friesen

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*Counsel for the Plan Administrator*

**CERTIFICATE OF SERVICE**

I certify that on April 8, 2025, I electronically filed the foregoing with the Clerk of Court using the CM/ECF system, which will send notification of such filing to all counsel of record registered with the CM/ECF system.

/s/ Brian J. Koenig  
Brian J. Koenig